IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Takayasu TANIGUCHI et al.

Art Unit: 3761

Application Number: 10/552,152

Examiner: Melanie Jo Hand

Filed: October 7, 2005

Confirmation Number: 9203

For:

WATER-ABSORBING RESIN COMPOSITION

Attorney Docket Number:

053170

Customer Number:

38834

RESPONSE UNDER 37 C.F.R. § 1.116 **EXPEDITED PROCESSING REQUESTED**

MAIL STOP: AF

Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 June 24, 2009

Sir:

This paper is filed in response to the Office Action dated April 1, 2009.

Remarks/Arguments begin on page 2 of this paper.